

**DECLARATION AND POWER OF ATTORNEY**

As a below named inventor, I declare that:

My residence, post office address, and citizenship are as stated below next to my name. I believe that I am the original, first and sole inventor (if only one name is listed below) or an original, first, and joint inventor (if plural names are listed below) of the subject matter that is claimed and for which a patent is sought on the invention entitled:

**PIPE OR TUBE REDUCING MILL AND ROLL FOR REDUCING MILL (AS AMENDED)**

the specification of which:

is attached hereto; OR

was filed on January 20, 2005 as U.S. Application Number or PCT International Application Number PCT/JP2005/000704

and (if applicable) was amended on \_\_\_\_\_

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above. I acknowledge the duty to disclose information of which I am aware and which is material to the examination of the patent application in accordance with 37 CFR §1.56.

I hereby claim foreign priority benefits under 35 U.S.C. §119(a)-(d) or (f), or §365(b) of any foreign application(s) for patent, inventor's or plant breeder's rights certificate(s), or 365(a) of any PCT international application which designated at least one country other than the United States of America, listed below and have also identified below, or inventor's certificate, or §365(a) of any PCT International application which designates at least one country other than the United States, listed below any foreign application for patent, inventor's or plant breeder's rights certificate(s), or an PCT international application having a filing date before that of the application on which priority is claimed.

**Prior Foreign Application(s)**

NUMBER	COUNTRY	DAY/MONTH/YEAR FILED	PRIORITY CLAIMED?
2004-012838	JAPAN	21/JANUARY/2004	YES

I hereby claim the benefit under 35 U.S.C. §119(e) of any United States provisional application(s) listed below.

PROVISIONAL APPLICATION NUMBER	FILING DATE

I hereby claim the benefit under 35 U.S.C. §120 of any United States application(s), or §365(c) of any PCT International application designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application in the manner provided by the first paragraph of 35 U.S.C. §112, I acknowledge the duty to disclose information known to me which is material to the patentability as defined in 37 CFR §1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application.

INTERNATIONAL APPLICATION NUMBER	FILING DATE	STATUS (Patented, Pending, Granted)

Each undersigned applicant hereby appoints: CONRAD J. CLARK (Registration No. 30,340) and CHRISTOPHER W. BRODY (Registration No. 33,613) (both associated with Customer No. 22902), as his attorneys with full power of substitution to prosecute the subject application and to transact all business in the Patent and Trademark Office connected therewith. Send Correspondence to: (Customer No. 22902) CLARK & BRODY, 1090 Vermont Avenue, NW, Suite 250, Washington, DC 20005; Telephone: 202-835-1111; Facsimile: 202-835-1755.

I hereby declare that all statements made herein of my own knowledge are true and that all statement made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of first inventor: TATSUYA OKUI

Inventor's signature: \_\_\_\_\_ Date: \_\_\_\_\_

Residence: \_\_\_\_\_

Citizenship: \_\_\_\_\_

Post Office Address: \_\_\_\_\_

Full name of second joint inventor, if any: KOICHI KURODA

Inventor's signature: \_\_\_\_\_ Date: \_\_\_\_\_

Residence: \_\_\_\_\_

Citizenship: \_\_\_\_\_

Post Office Address: \_\_\_\_\_